

113TH CONGRESS
2D SESSION

H. R. 3474

AN ACT

To amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Hire More Heroes Act
3 of 2014”.

4 **SEC. 2. EMPLOYEES WITH HEALTH COVERAGE UNDER**
5 **TRICARE OR THE VETERANS ADMINISTRA-**
6 **TION MAY BE EXEMPTED FROM EMPLOYER**
7 **MANDATE UNDER PATIENT PROTECTION AND**
8 **AFFORDABLE CARE ACT.**

9 (a) IN GENERAL.—Section 4980H(c)(2) of the Inter-
10 nal Revenue Code is amended by adding at the end the
11 following:

12 “(F) EXEMPTION FOR HEALTH COVERAGE
13 UNDER TRICARE OR THE VETERANS ADMINIS-
14 TRATION.—Solely for purposes of determining
15 whether an employer is an applicable large em-
16 ployer under this paragraph for any month, an
17 employer may elect not to take into account for
18 a month as an employee any individual who, for
19 such month, has medical coverage under—

20 “(i) chapter 55 of title 10, United
21 States Code, including coverage under the
22 TRICARE program, or

23 “(ii) under a health care program
24 under chapter 17 or 18 of title 38, United
25 States Code, as determined by the Sec-
26 retary of Veterans Affairs, in coordination

1 with the Secretary of Health and Human
2 Services and the Secretary.”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 subsection (a) shall apply to months beginning after De-
5 cember 31, 2013.

Passed the House of Representatives March 11,
2014.

Attest:

Clerk.

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